

City of Stevenson
Notes to the Financial Statements
For the year ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies

The City of Stevenson was incorporated on December 2, 1907 and operates under the laws of the state of Washington applicable to a non-charter code City with a mayor-council form of government. The City is a general-purpose local government and provides public safety, fire prevention, street maintenance, planning, parks maintenance, water and sewer, municipal court, health and social services and general administrative services.

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see *Notes to the Financial Statements*).
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are presented using classifications that are similar to the ending balance classification in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government. The City uses three Special Revenue Funds: A Street Fund, a Tourism Promotion Fund (Lodging tax fund) and an Affordable Housing Fund.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets. The City uses one primary Capital Projects Fund with separate capital projects funds for each major project.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. The City uses one Enterprise Fund, the combined Water/Sewer Fund.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis. The City uses one Internal Service Fund, the Equipment Service Fund.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity. The City uses one Custodial Fund for Municipal Court Activities which are passed through to the state or other agencies.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

In accordance with state law the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 4 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement. Sick leave may be accumulated up to 1,440 hours. Upon separation after 25 years or retirement employees do receive payment for unused sick leave at the rate of 25% of the total remaining balance. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 6 – *Long Term Debt*.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by City Council. When expenditures that meet restrictions are incurred, the City intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of:

- General Fund – The primary source of revenue is unclaimed property, which is reserved in accordance with RCW 63.29 and a private pass-through grant for the Park Plaza Project.
- Tourism Promotion Fund – The primary source of revenue is lodging tax receipts, which are reserved for tourism promotion activities per state law (RCW 67.28.1816)
- Affordable Housing Fund – The primary source of revenue is the sales tax credit authorized in 2019 by SHB 1406, which is reserved for affordable housing activities per state law (RCW 82.14.540)
- Capital Improvement Fund – The primary source of revenue is the Real Estate Excise Tax (REET), which is reserved for certain types of capital improvements per state law (RCW 82.46.010)
- Water/Sewer Fund – Balances required as part of USDA loans the City has incurred.

Note 2 - Budget Compliance

The City adopts annual appropriated budgets for 14 funds, for a total of 9 funds when rolled up. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

| Fund/Department | Final Appropriated Amount | Actual Expenditures | Variance |
|---------------------------------|---------------------------|---------------------|--------------|
| 001 - General Expense Fund | 1,280,666.16 | 1,127,202.32 | 153,463.84 |
| 100 - Street Fund | 628,550.00 | 470,763.36 | 157,786.64 |
| 103-Tourism Promo& Develop Fund | 598,100.00 | 316,510.51 | 281,589.49 |
| 300 - Capital Improvement | 73,700.00 | 10,590.54 | 63,109.46 |
| 309 - Russell Ave | 0.00 | 66,995.41 | -66,995.41 |
| 311 - First Street | 619,100.00 | 34,435.67 | 584,664.33 |
| | | | |
| 400 - Water/Sewer Fund | | | |
| Water/Sewer Fund | 1,534,019.07 | 1,405,945.45 | 128,073.62 |
| Wastewater System | 2,609,468.47 | 423,312.47 | 2,186,156.00 |
| Total 400 - Water/Sewer | 4,143,487.54 | 1,829,257.92 | 2,314,229.62 |
| | | | |
| 500 - Equipment Service | 152,750.00 | 112,742.72 | 40,007.28 |
| | | | |

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City’s legislative body.

For reporting purposes, the Water System Improvements Fund was rolled into the Water/Sewer Fund.

Interfund activity between managerial funds for transactions such as transfers and loans has been eliminated in the consolidation of the financials.

The Actual Expenditures for the Russell Ave fund was a transfer to the Street Fund of additional grant funds received for the project as part of the close-out process, no outside expenditures were made.

Note 3 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

On March 17, 2020 Mayor Scott Anderson issued an Emergency Proclamation declaring the COVID-19 pandemic to be an Emergency in the City of Stevenson. The local 258-room resort was closed from March 18th until June 1st, 2020 a significant impact to the City’s lodging tax, sales tax and utility revenues. It slowly reopened with lower occupancy rates to comply with local health requirements. A local beverage producer also notified the City they would be cutting back dramatically on production, impacting the City’s utility revenues. While the City has seen a decrease in revenues, expenses have also been reduced allowing the City to maintain adequate fund balances and reserves. While Skamania County is slowly reopening, the CDC continues to recommend limited travel, which impacts our local tourism economy.

The length of time these measures will continue to be in place, and the full extent of the direct or indirect financial impact on the City is unknown at this time.

Note 4 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type at December 31, 2021 are as follows:

| Type of deposit or investment | City’s own deposits and investments | Total |
|----------------------------------|-------------------------------------|-----------------------|
| Bank deposits | \$1,419,576.47 | \$1,419,576.47 |
| Local Government Investment Pool | 3,273,322.64 | 3,273,322.64 |
| U.S. Government securities | 1,915,464.55 | 1,915,464.55 |
| Total | \$6,608,363.66 | \$6,608,363.66 |

It is the City’s policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

Investments in the State Local Government Investment Pool (LGIP)

The City is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the

SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the City would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The City’s deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the City or its agent in the government’s name.

Intergovernmental Loans

In 2022, the City loaned the Stevenson Community Pool District \$40,000 to be paid back over two years at 2% interest.

Note 5 – Environmental and Certain Asset Retirement Liabilities

The City owns 1 well located on city owned property. The life of the well is perpetual due to its use as an emergency water source on an intermittent basis. There are currently no decommissioning requirements.

Note 6 – Long-Term Debt *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the city and summarizes the city’s debt transactions for year ended December 31, 2021.

The debt service requirements for revenue bonds, public works and private loans are as follows:

| Year | Principal | Interest | Total |
|--------------|--------------------|------------------|--------------------|
| 2022 | \$ 108,081 | \$ 25,688 | \$ 133,770 |
| 2023 | 113,012 | 22,345 | 135,357 |
| 2024 | 115,266 | 20,319 | 135,585 |
| 2025 | 117,577 | 18,242 | 135,820 |
| 2026 | 119,948 | 16,113 | 136,061 |
| 2027 - 2031 | 464,665 | 48,647 | 513,312 |
| 2032 - 2036 | 228,509 | 17,961 | 246,470 |
| 2037-2041 | 234,737 | 6,579 | 241,317 |
| Total | \$1,501,795 | \$175,894 | \$1,677,692 |

The city also has a loan for the construction of Wastewater System Upgrades through the Washington State Department of Ecology it will be drawing on through 2023. The total loan of \$9,936,000 contains \$931,946 of forgivable principal. Through 2021, the city has drawn \$36,115.38 against the loan. The term of the loan is 30 years at 1.5% interest.

The city has also secured a loan through USDA Rural Development of \$873,000 for wastewater collection system improvements at a term of 40 years at 1.375% interest. The city will begin drawing on this loan in 2022 and the project is expected to be complete in 2023.

Assets Pledged as Collateral for Debt

The following debt is secured by assets that are pledged as collateral:

| Debt | Asset |
|----------------|-------------------|
| 2020 Opus Loan | City Water Meters |

Note 7 – Pension Plans

A. State Sponsored Pension Plans

Substantially all City’s full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans PERS.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

Department of Retirement Systems
 Communications Unit
 P.O. Box 48380
 Olympia, WA 98540-8380

Also, the DRS ACFR may be downloaded from the DRS website at www.drs.wa.gov.

The City also participates in the Volunteer Fire Fighters’ and Reserve Officers’ Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington ACFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2021 (the measurement date of the plans), the City’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

| Plan | Employer Contributions | Allocation % | Liability (Asset) |
|----------|------------------------|--------------|-------------------|
| PERS 1 | \$37,931 | 0.005092% | \$62,185 |
| PERS 2/3 | \$61,915 | 0.006536% | (\$651,091) |
| VFFRPF | \$ 660 | 0.34% | (\$74.662.25) |

Note 8 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by City. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City's regular levy for the year 2021 was \$1.867137 per \$1,000 on an assessed valuation of \$268,252,761 for a total regular levy of \$500,865.

Note 9 – Risk Management

The City of Stevenson is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 166 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day-to-day operations of WCIA.

Note 10 – Health & Welfare

The City of Stevenson is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2021, 262 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2020, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an individual stop loss (ISL) of \$1.5 million through Commencement Bay Risk Management, and Kaiser ISL at \$1 million with Companion Life through ASG Risk Management. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a

minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

Note 11 – Significant Obligation

On July 6, 2017 the City of Stevenson was put under an Administrative Order related to the operation of its Wastewater Treatment Plant. The Order requires construction of improvements to the Plant. The current contractual obligation for the construction totals \$12,670,726. Staff continues to pursue grants, however there will be significant debt incurred to fulfill the requirements of the Order. The sewer rates and system development charges have increased, and will continue to do so, in order to meet the increased debt obligations.

CITY OF STEVENSON

SCHEDULE 06

NOT FOR FILING

For Year Ending: December 31, 2021

| Bank & Investment Account (1a) | Beginning Balance (2b) | Receipts (3c) | Inter-bank transfers In (4d) | Disbursements (5e) | Inter-bank transfers Out (6f) | Ending Bank Balance (7g) |
|--------------------------------|------------------------|---------------------|------------------------------|---------------------|-------------------------------|--------------------------|
| 1-Checking | 2,157,267.26 | 4,673,617.27 | 919,337.00 | 3,536,397.46 | 2,898,931.49 | 1,314,892.58 |
| 5-LGIP | 871,985.15 | 1,337.49 | 2,400,000.00 | 0.00 | 0.00 | 3,273,322.64 |
| 6-US Bank Safekeeping | 1,915,370.06 | 0.00 | 498,931.49 | 0.00 | 498,837.00 | 1,915,464.55 |
| 10-Xpress Bill Pay | 30,527.12 | 422,740.69 | 0.00 | 535.38 | 420,500.00 | 32,232.43 |
| 11-Cash Drawer | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 12-Petty Cash | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 |
| 20-Pacific Premier (Formerly) | 71,944.28 | 9.18 | 0.00 | 2.00 | 0.00 | 71,951.46 |
| Bank Totals | 5,047,593.87 | 5,097,704.63 | 3,818,268.49 | 3,536,934.84 | 3,818,268.49 | 6,608,363.66 |
| Beginning DIT (8) | 1,442.32 | -1,442.32 | | | | |
| Ending DIT (9) | | 1,506.77 | | | | 1,506.77 |
| Beginning Open (10) | -188,796.01 | | | -188,796.01 | | |
| Ending Open (11) | | | | 259,119.99 | | -259,119.99 |
| NSF Checks (12) | | 0.00 | | 0.00 | | |
| Cancelled (13) | | 0.00 | | | | |
| Interfund trans (14) | | 77,585.95 | | 77,585.95 | | |
| Netted (15) | | 292,065.04 | | 292,065.04 | | |
| Other Funds (16) | 0.00 | | | | | 0.00 |
| Other (17) | 0.00 | 1,333.00 | | 1,333.00 | | 0.00 |
| Reconciling Items Totals | -187,353.69 | 371,048.44 | | 441,307.97 | | -257,613.22 |
| GL Totals (18) | 4,860,240.18 | 5,468,148.62 | | 3,977,638.36 | | 6,350,750.44 |
| Unreconciled Variance | 0.00 | 604.45 | | 604.45 | | 0.00 |

| Month | Year | Bank Credits | SBX Credits | Credit Diff | Bank Debits | SBX Debits | Debit Diff | Stop Pymts |
|-------|------------|--------------|-------------|-------------|-------------|------------|------------|------------|
| 12 | 2021 | 344,692.66 | 344,623.59 | 69.07 | 284,240.53 | 284,171.46 | 69.07 | 0.00 |
| | 1 Checking | | | 69.07 | | | 69.07 | |

| Month | Year | Bank Credits | SBX Credits | Credit Diff | Bank Debits | SBX Debits | Debit Diff | Stop Pymts |
|-------|--------------------|--------------|-------------|-------------|-------------|------------|------------|------------|
| 1 | 2021 | 26,441.95 | 26,277.43 | 164.52 | 164.52 | 0.00 | 164.52 | 0.00 |
| 2 | 2021 | 27,863.76 | 27,616.52 | 247.24 | 55,247.24 | 55,000.00 | 247.24 | 0.00 |
| 7 | 2021 | 36,284.53 | 36,160.91 | 123.62 | 61,123.62 | 61,000.00 | 123.62 | 0.00 |
| | 10 Xpress Bill Pay | | | 535.38 | | | 535.38 | |

604.45

604.45

**City of Stevenson
Schedule of Liabilities
For the Year Ended December 31, 2021**

| ID. No. | Description | Due Date | Beginning Balance | Additions | Reductions | Ending Balance |
|---|---------------------------------|-----------------|--------------------------|------------------|-------------------|-----------------------|
| Revenue and Other (non G.O.) Debt/Liabilities | | | | | | |
| 252.11 | PWTF Loan, Water System Upgrade | 6/1/2026 | 139,641 | - | 23,273 | 116,368 |
| 252.11 | USDA RD Loan, Sewer Outfall | 12/20/2033 | 320,208 | - | 24,029 | 296,179 |
| 252.11 | DOE SRF Loan, WWTP Design | 12/30/2041 | 1,124,011 | - | 313,431 | 810,580 |
| 252.11 | SMART Water Lease | 4/1/2030 | 307,287 | - | 28,621 | 278,666 |
| 252.11 | DOE SRF Loan, WWTP Construction | 6/1/2054 | - | 36,115 | - | 36,115 |
| 264.30 | State Retirement System | | 254,303 | - | 192,118 | 62,185 |
| 259.12 | Sick Leave Buyout | | 849 | 1,893 | - | 2,742 |
| 259.12 | Vacation Accrual | | 48,041 | - | 11,338 | 36,703 |
| Total Revenue and Other (non G.O.) Debt/Liabilities: | | | 2,194,340 | 38,008 | 592,810 | 1,639,538 |
| Total Liabilities: | | | 2,194,340 | 38,008 | 592,810 | 1,639,538 |

CITY OF STEVENSON
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDING: DECEMBER 31, 2021

Schedule 16

| Federal Agency Name / Pass-Through Agency Name | Federal Program Name | CFDA # | Other ID # | From Pass-Thru Awards | From Direct Awards | Total | Passed through to Subrecipients | Note |
|--|--|--|-----------------------|-----------------------------|-----------------------|------------|------------------------------------|-------|
| US Dept. of Commerce, Economic Development Administration | EDA WW Collection System Upgrades | 11.307 | 07-79-07550 | 0.00 | 128,784.12 | 128,784.12 | 0.00 | 1,2,3 |
| | Subtotal: | | | 0.00 | 128,784.12 | 128,784.12 | 0.00 | |
| US Dept. Of Housing And Urban Development / Thru Department Of Commerce | CDBG Housing Rehab | 14.228 | 18-62210-037 | 183,280.22 | 0.00 | 183,280.22 | 183,280.22 | 1,2,3 |
| | Subtotal: | | | 183,280.22 | 0.00 | 183,280.22 | 183,280.22 | |
| Federal Highway Administration, Department Of Transportation / Thru WA State Department Of Transportation | First Street Overlook Project | 20.205 | TAP-30A2(001) | 32,786.85 | 0.00 | 32,786.85 | 0.00 | 1,2,3 |
| | Subtotal: | | | 32,786.85 | 0.00 | 32,786.85 | 0.00 | |
| US EPA / Thru Department Of Ecology | DOE WWTP And System Upgrade Design | 66.458 | WQC-2019-StevPW-00044 | 164,418.57 | 0.00 | 164,418.57 | 0.00 | 1,2,3 |
| | US EPA / Thru Department Of Ecology | DOE WWTP and Main D Construction Loan | 66.458 | WQC-2022-StevPW-00028 | 36,115.38 | 0.00 | 36,115.38 | 0.00 |
| Subtotal: | | | 200,533.95 | 0.00 | 200,533.95 | 0.00 | | |
| Total Federal Awards Expended: | | | | 416,601.02 | 128,784.12 | 545,385.14 | 183,280.22 | |

MCAG (0652)

Schedule 17

(City of Stevenson)

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2021

| | |
|--|--------------|
| Total current public work construction budget as amended (annual or biennial as applicable) | 1,812,000.00 |
| Allowable portion of total public works (10 percent of line 1) | 181,200.00 |
| Less: Amount (if any) in excess of permitted amount from prior budget period. | - |
| Total allowable public works (line 2 minus line 3) | 181,200.00 |
| Total public works projects performed by public employees during the current year (include work performed by a county) | 6,108.96 |
| If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium | |
| Restricted under (over) allowable (line 4 minus line 5 minus line 6) | 175,091.04 |

NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.

**Labor Relations Consultant(S)
For the Year Ended December 31, 2021**

Has your government engaged labor relations consultants? ___ Yes X No

If yes, please provide the following information for each consultant:

| |
|--|
| Name of firm: |
| Name of consultant: |
| Business address: |
| Amount paid to consultant during fiscal year: |
| Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Maximum compensation allowed Duration of services Services provided |

City of Stevenson

(County/City/District)

**Local Government Risk Assumption
For the Year Ended December 31, 2021**

1. Self-Insurance Program Manager: Leana Kinley
2. Manager Phone: 509-427-5970
3. Manager Email: leana@ci.stevenson.wa.us
4. How do you insure property and liability risks, if at all?
 - a. Formal self-insurance program for some or all perils/risks
 - b. **Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. **Belong to a public entity risk pool**
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. **Self-insured (“Reimbursable”)**
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. **Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. Self-insured (“Voluntary Plan”) for one or both program benefits
 - b. **Pay premiums to the State’s program for both benefits**
 - c. Not Applicable – No Employees

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.

| | <u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u> | | | | |
|--|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | <i>Unemployment</i> | <i>Program/Risk 2</i> | <i>Program/Risk 3</i> | <i>Program/Risk 4</i> | <i>Program/Risk 5</i> |
| Self-Insurance as a <i>formal</i> program? | <u>Yes</u> | | | | |
| If yes, do other governments participate? | <u>No</u> | | | | |
| If yes, please list participating governments. | | | | | |
| Self-Insure as part of a joint program? | <u>No</u> | | | | |
| Does a Third-Party Administer manage claims? | <u>Yes</u> | | | | |
| If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.) | | | | | |
| Has program had a claims audit in last three years? | <u>No</u> | | | | |
| Are program resources sufficient to cover expenses? | <u>Yes</u> | | | | |
| Does an actuary estimate program liability? | <u>No</u> | | | | |
| Number of claims paid during the period? | <u>0</u> | | | | |
| Total amount of paid claims during the period? | <u>\$0</u> | | | | |
| Total amount of recoveries during the period? | <u>\$9,693.90</u> | | | | |

Provide any other information necessary to explain answers to the Schedule 21 questions above.